

SCANNED JUL 23 2014

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ATLANTIC LEGAL FOUNDATION		D Employer identification number 23-2022920
	Doing Business As ATLANTIC LEGAL FOUNDATION, INC.		E Telephone number 914-834-3322
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 406,696. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number
	2039 PALMER AVENUE	104	
	City or town, state or province, country, and ZIP or foreign postal code LARCHMONT, NY 10538		
F Name and address of principal officer: WILLIAM H. SLATTERY SAME AS C ABOVE			
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.ATLANTICLEGAL.ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1977 M State of legal domicile: PA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	30
	4	Number of independent voting members of the governing body (Part VI, line 1b)	29
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	4
	6	Total number of volunteers (estimate if necessary)	58
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 443,015. Current Year 370,122.
	9	Program service revenue (Part VIII, line 2g)	0. 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	668. 399.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0. -29,108.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	443,683. 341,413.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	334,450. 332,499.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	66,035.
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	163,752. 156,235.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	498,202. 488,734.
	19	Revenue less expenses. Subtract line 18 from line 12	-54,519. -147,321.
	20	Total assets (Part X, line 16)	Beginning of Current Year 373,591. End of Year 186,846.
	21	Total liabilities (Part X, line 26)	70,190. 30,766.
22	Net assets or fund balances. Subtract line 21 from line 20	303,401. 156,080.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	WILLIAM H. SLATTERY, PRESIDENT	July 7, 2014
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	GARRETT M. HIGGINS	Garrett M Higgins - CPA
	Firm's name	Firm's EIN
	O'CONNOR DAVIES, LLP	27-1728945
	Firm's address	Phone no
	665 FIFTH AVENUE	(212) 286-2600
	NEW YORK, NY 10022	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

332001 10-29-13 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2013)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

8
9/17

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED AND EFFICIENT GOVERNMENT; FREE ENTERPRISE; INDIVIDUAL LIBERTY; SCHOOL CHOICE; AND SOUND SCIENCE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code _____) (Expenses \$ 313,921. including grants of \$ _____) (Revenue \$ _____)**LEGAL REPRESENTATION OVERVIEW:**

THE FOUNDATION'S SOLE PROGRAM SERVICE IS LEGAL ADVOCACY, WHICH INCLUDES REPRESENTATION AND ADVICE, WITHOUT FEE, IN CASES THAT ADVANCE THE RULE OF LAW, LIMITED AND EFFICIENT GOVERNMENT, INDIVIDUAL LIBERTY, FREE ENTERPRISE, THE USE OF SOUND SCIENTIFIC METHODS IN JURISPRUDENCE AND REGULATORY REGIMES, AND EDUCATIONAL CHOICE. IN 2013, AS IT HAS FOR ALMOST FORTY YEARS, ATLANTIC LEGAL HAS BEEN AN ENERGETIC ADVOCATE FOR THE RULE OF LAW AND LIMITED CONSTITUTIONAL AND EFFICIENT GOVERNMENT IN COURTS AND BEFORE ADMINISTRATIVE AGENCIES ACROSS THE COUNTRY.

CONSTITUTIONAL AND PROCEDURAL ISSUES**4b** (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4c** (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4d** Other program services (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **313,921.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Form 990 (2013)

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d If "Yes," indicate the number of Forms 8282 filed during the year		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?		
b Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c Enter the amount of reserves on hand		
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2013)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	30	
1b Enter the number of voting members included in line 1a, above, who are independent	29	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► CA, MD, NJ, NY, PA, WV, CT, MA, VA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
 ROSEMARY L. WEBBER "ACCOUNTANT" - (717) 653-5920
 1537 EMERSON DRIVE, MOUNT JOY, PA 17552

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM H. SLATTERY PRESIDENT AND DIRECTOR	40.00	X		X				87,600.	0.	2,142.
(2) HAYWARD D. FISK CHAIRMAN OF THE BOARD	2.50	X		X				0.	0.	0.
(3) DOUGLAS FOSTER VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(4) DAVID E. WOOD TREASURER AND DIRECTOR	1.00	X		X				0.	0.	0.
(5) AUGUSTUS I. DUPONT SECRETARY AND DIRECTOR	1.00	X		X				0.	0.	0.
(6) NEVIN SANLI DIRECTOR & ASST. TREASURER	1.00	X		X				0.	0.	0.
(7) TRACY A. BACIGALUPO DIRECTOR	1.00	X						0.	0.	0.
(8) THOMAS E. BIRSIC DIRECTOR	1.00	X						0.	0.	0.
(9) MARCY S. COHEN DIRECTOR	1.00	X						0.	0.	0.
(10) WILLIAM P. COOK DIRECTOR	1.00	X						0.	0.	0.
(11) GEORGE S. FRAZZA DIRECTOR	1.00	X						0.	0.	0.
(12) WILLIAM H. GRAHAM RESIGNED 11/5/13	1.00	X						0.	0.	0.
(13) DONALD M. GRAY DIRECTOR	1.00	X						0.	0.	0.
(14) ROBERT L. HAIG DIRECTOR	1.00	X						0.	0.	0.
(15) STEPHEN J. HARMELIN DIRECTOR	1.00	X						0.	0.	0.
(16) JOE G. HOLLINGSWORTH DIRECTOR	1.00	X						0.	0.	0.
(17) R. WILLIAM IDE RESIGNED 7/15/13	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) FRANK R. JIMENEZ DIRECTOR	1.00	X						0.	0.	0.
(19) ROBERT E. JUCEAM DIRECTOR	1.00	X						0.	0.	0.
(20) EDWIN L. LEWIS DIRECTOR	1.00	X						0.	0.	0.
(21) ROBERT A. LONERGAN DIRECTOR	1.00	X						0.	0.	0.
(22) VINCENT A. MAFFEO RESIGNED 10/1/13	1.00	X						0.	0.	0.
(23) FRANK H. MENAKER, JR. DIRECTOR	1.00	X						0.	0.	0.
(24) NICOLAS MORGAN DIRECTOR	1.00	X						0.	0.	0.
(25) GREGORY J. MORROW DIRECTOR	1.00	X						0.	0.	0.
(26) ERNEST T. PATRIKIS DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								87,600.	0.	2,142.
c Total from continuation sheets to Part VII, Section A								179,326.	0.	2,252.
d Total (add lines 1b and 1c)								266,926.	0.	4,394.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

- 3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2013)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	43,240.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	326,882.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f				370,122.		
Program Service Revenue	Business Code						
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			399.			399.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 43,240. of contributions reported on line 1c). See Part IV, line 18			a 36,175.			
	b Less: direct expenses						
	c Net income or (loss) from fundraising events			-29,108.			-29,108.
	9 a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions.				341,413.	0.	0.	-28,709.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	271,320.	203,490.	32,558.	35,272.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	40,276.	30,207.	4,833.	5,236.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	106.	80.	13.	13.
10 Payroll taxes	20,797.	15,598.	2,496.	2,703.
11 Fees for services (non-employees)				
a Management				
b Legal	8,068.	8,068.		
c Accounting	14,300.		14,300.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	27,647.	783.	25,658.	1,206.
12 Advertising and promotion				
13 Office expenses	28,246.	11,289.	5,625.	11,332.
14 Information technology	7,661.	217.	7,110.	334.
15 Royalties				
16 Occupancy	44,158.	33,118.	5,299.	5,741.
17 Travel	5,513.	2,615.	1,692.	1,206.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,473.	1,203.	5,305.	965.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	8,043.	7,186.	857.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	3,898.	51.	2,306.	1,541.
b STATE REGISTRATION FEES	1,228.	16.	726.	486.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	488,734.	313,921.	108,778.	66,035.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	19,991.	1	16,748.
	2 Savings and temporary cash investments	309,110.	2	153,883.
	3 Pledges and grants receivable, net	21,000.	3	1,750.
	4 Accounts receivable, net	137.	4	280.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	15,323.	9	6,155.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	8,030.	15	8,030.
16 Total assets. Add lines 1 through 15 (must equal line 34)	373,591.	16	186,846.	
Liabilities	17 Accounts payable and accrued expenses	26,950.	17	30,766.
	18 Grants payable		18	
	19 Deferred revenue	43,240.	19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	70,190.	26	30,766.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	287,651.	27	135,038.
	28 Temporarily restricted net assets	15,750.	28	21,042.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	303,401.	33	156,080.
	34 Total liabilities and net assets/fund balances	373,591.	34	186,846.

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	341,413.
2	Total expenses (must equal Part IX, column (A), line 25)	2	488,734.
3	Revenue less expenses Subtract line 2 from line 1	3	-147,321.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	303,401.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	156,080.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2013)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2013

Open to Public Inspection

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

Part I	Reason for Public Charity Status (All organizations must complete this part) See instructions.
---------------	--

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h ☐ Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	426,247.	376,224.	658,989.	443,015.	370,122.	2,274,597.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	426,247.	376,224.	658,989.	443,015.	370,122.	2,274,597.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						536,440.
6 Public support. Subtract line 5 from line 4						1,738,157.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	426,247.	376,224.	658,989.	443,015.	370,122.	2,274,597.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	11,350.	484.	526.	668.	399.	13,427.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						2,288,024.
12 Gross receipts from related activities, etc. (see instructions)					12	97,523.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	75.97 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	74.60 %
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2013

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
 b Permanent endowment %
 c Temporarily restricted endowment %
 The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) 0.

Schedule D (Form 990) 2013

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2013

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	423,034.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	81,621.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	81,621.
3	Subtract line 2e from line 1	3	341,413.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	341,413.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	570,355.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	81,621.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	81,621.
3	Subtract line 2e from line 1	3	488,734.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	488,734.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE FOUNDATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS

ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED.

MANAGEMENT HAS DETERMINED THAT THE FOUNDATION HAD NO UNCERTAIN TAX

POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION. THE

FOUNDATION IS NO LONGER SUBJECT TO AUDITS BY THE APPLICABLE TAXING

JURISDICTIONS FOR PERIODS PRIOR TO 2010.

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open To Public Inspection

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number
23-2022920

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ **No**

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

[illegible]

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990 or 990-EZ) 2013

332081
09-12-13

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

	(a) Event #1 ANNUAL AWARD DINNER	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
	(event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	79,415.			79,415.
2 Less: Contributions	43,240.			43,240.
3 Gross income (line 1 minus line 2)	36,175.			36,175.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	9,495.			9,495.
7 Food and beverages	45,626.			45,626.
8 Entertainment				
9 Other direct expenses	10,162.			10,162.
10 Direct expense summary. Add lines 4 through 9 in column (d)				65,283.
11 Net income summary. Subtract line 10 from line 3, column (d)				-29,108.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities. _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
- ☐
- Yes
- ☐
- No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

- 16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor

- 17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Part IV	Supplemental Information <i>(continued)</i>
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This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal black lines across its entire width, typical of notebook or legal stationery. The background is a solid off-white color, and there are no margins, text, or other markings present.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number
23-2022920

FORM 990, PART I, DOING BUSINESS AS:

ATLANTIC LEGAL FOUNDATION, INC.

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND EFFICIENT GOVERNMENT; FREE ENTERPRISE; INDIVIDUAL LIBERTY; SCHOOL
CHOICE; AND SOUND SCIENCE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

THE EXECUTIVE APPOINTMENT POWER: NLRB V. NOEL CANNING

IN JANUARY, 2013, A UNANIMOUS THREE-JUDGE PANEL OF THE D.C. CIRCUIT
FOUND PRESIDENT OBAMA'S "RECESS APPOINTMENTS" TO BE CONSTITUTIONALLY
INVALID FOR TWO REASONS: FIRST, THE APPOINTMENTS WERE NOT MADE DURING
"THE RECESS" AS THAT TERM IS USED IN THE RECESS APPOINTMENTS CLAUSE;
SECOND, THE VACANCIES FILLED BY THE PRESIDENT DID NOT "HAPPEN" DURING
"THE RECESS" OF THE SENATE. USUALLY, SENIOR OFFICERS OF THE UNITED
STATES AND CERTAIN INDEPENDENT AGENCY MEMBERS, SUCH AS NLRB BOARD
MEMBERS, ARE NOMINATED BY THE PRESIDENT AND THEN APPOINTED WITH THE
"ADVICE AND CONSENT" OF THE SENATE. U.S. CONST. ART. II, SECTION 2, CL.
2. THE CONSTITUTION'S RECESS APPOINTMENTS CLAUSE, HOWEVER, PROVIDES AN
EXCEPTION TO THE GENERAL RULE AND ALLOWS THE PRESIDENT TO "FILL UP ALL
VACANCIES THAT MAY HAPPEN DURING THE RECESS OF THE SENATE, BY GRANTING
COMMISSIONS WHICH SHALL EXPIRE AT THE END OF THEIR NEXT SESSION." ART.
II, SECTION 2, CL. 3.

ON THE DATE OF THE PRESIDENT'S RECESS APPOINTMENTS TO THE NLRB, THE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
332211
09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

SENATE WAS OPERATING PURSUANT TO A "UNANIMOUS CONSENT AGREEMENT," UNDER WHICH THE SENATE MET IN PRO FORMA SESSIONS EVERY THIRD BUSINESS DAY. UNDER THE 20TH AMENDMENT TO THE CONSTITUTION, "CONGRESS MUST ASSEMBLE AT LEAST ONCE IN EVERY YEAR, AND SUCH MEETING SHALL BEGIN AT NOON ON THE 3D DAY OF JANUARY" AMEND. XX, SECTION 2. ACCORDINGLY, IN ORDER TO FULFILL ITS CONSTITUTIONAL DUTY, THE SENATE OFFICIALLY CONVENED THE SECOND SESSION OF THE 112TH CONGRESS DURING THE JANUARY 3 PRO FORMA SESSION.

THE ISSUE BEFORE THE D.C. CIRCUIT WAS WHETHER THE RECESS APPOINTMENTS MADE THE NEXT DAY TOOK PLACE DURING "THE RECESS OF THE SENATE," AND THE COURT HELD THEY DID NOT BECAUSE "THE RECESS," AS USED IN THE RECESS APPOINTMENTS CLAUSE, IS LIMITED TO INTERSESSION RECESSES, THAT IS, THE TIME PERIOD BETWEEN ONE SESSION OF THE SENATE AND THE NEXT WHEN THE SENATE IS UNAVAILABLE TO ACT UPON NOMINATIONS FROM THE PRESIDENT. THE RECESS APPOINTMENTS TOOK PLACE NOT DURING AN INTERSESSION RECESS, BUT WHILE THE SENATE WAS HOLDING PRO FORMA SESSIONS AND AFTER THE SECOND SESSION OF THE 112TH CONGRESS WAS CONVENED.

THE D.C. CIRCUIT ALSO CONSIDERED AN ALTERNATIVE BASIS FOR ITS CONCLUSION THAT THE RECESS APPOINTMENTS WERE UNCONSTITUTIONAL, HOLDING THAT THE CLAUSE ONLY APPLIES TO VACANCIES THAT ACTUALLY ARISE DURING THE SENATE'S RECESS, AND NOT TO VACANCIES THAT HAPPEN TO EXIST AT THE TIME THE RECESS BEGINS.

THE NLRB APPEALED THE D.C. CIRCUIT'S RULING TO THE U.S. SUPREME COURT.

THE NOEL CANNING CASE RAISES IMPORTANT AND FUNDAMENTAL ISSUES OF

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

SEPARATION OF POWERS, AND THE STRUCTURE OF GOVERNMENT. THE PUBLIC
BENEFITS WHEN THESE ISSUES ARE EXAMINED AT THE HIGHEST JUDICIAL LEVEL.

THE FOUNDATION'S AMICUS BRIEF IN THE U.S. SUPREME COURT IN SUPPORT OF
NOEL CANNING ARGUES THAT THE D.C. CIRCUIT WAS CORRECT IN BOTH OF ITS
HOLDINGS.

FORM 990, PART III, LINE 4A CONT'

PERSONAL JURISDICTION OVER FOREIGN CORPORATIONS:

DAIMLERCHRYSLER V. BAUMAN

THIS APPEAL IN THE SUPREME COURT ARISES FROM ALLEGATIONS BY ARGENTINE
RESIDENTS THAT DAIMLERCHRYSLER'S ARGENTINE SUBSIDIARY AIDED THE
ARGENTINE MILITARY JUNTA IN COMMITTING HUMAN-RIGHTS ABUSES FROM
1976-1983. THE PLAINTIFFS SUED DAIMLERCHRYSLER, THE GERMAN PARENT
COMPANY, IN FEDERAL DISTRICT COURT IN CALIFORNIA. THE DISTRICT COURT
CONCLUDED IT DID NOT HAVE JURISDICTION OVER THE GERMAN CORPORATION AND
DISMISSED THE CASE.

THE NINTH CIRCUIT COURT OF APPEALS REVERSED AND HELD THAT CALIFORNIA
HAD "GENERAL JURISDICTION" OVER DAIMLER, A GERMAN CORPORATION WITH NO
FACILITIES OR PERSONNEL IN THE UNITED STATES. THE APPEALS COURT RULED
THAT THERE WERE SUFFICIENT CONTACTS WITH CALIFORNIA BECAUSE A U.S.
SUBSIDIARY OF DAIMLER SELLS VEHICLES MADE BY DAIMLER IN GERMANY IN
CALIFORNIA.

IN OUR AMICUS BRIEF IN SUPPORT OF DAIMLER, WE ARGUED THAT THE NINTH
CIRCUIT'S "AGENCY" TEST VIOLATED THE DUE PROCESS CLAUSE.

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

ENSURING APPROPRIATE LIMITS ON THE EXERCISE OF JURISDICTION IN U.S.

COURTS IN CASES WITH NO IMPACT ON THE UNITED STATES AND ITS CITIZENS IS
A BENEFIT TO THE PUBLIC GENERALLY.

COMPULSORY UNION SUPPORT: HARRIS V. QUINN

IN 2003, ILLINOIS UNIONIZED HOME HEALTHCARE WORKERS AND GAVE A UNION
THE RIGHT TO COLLECT COMPULSORY FEES FROM THE WORKERS' PAYCHECKS. THIS,
WE ARGUE IN A BRIEF FILED JOINTLY WITH THE CENTER FOR CONSTITUTIONAL
JURISPRUDENCE AND THE PACIFIC LEGAL FOUNDATION IN THE U. S. SUPREME
COURT, INFRINGES HOME HEALTHCARE WORKERS' FIRST AMENDMENT RIGHT OF
ASSOCIATION AND THE RIGHT TO PETITION THE GOVERNMENT.

PAMELA HARRIS AND OTHERS PROVIDE IN-HOME CARE TO DISABLED INDIVIDUALS
THROUGH MEDICAID-WAIVER PROGRAMS RUN BY ILLINOIS. THEIR PAY IS
REIMBURSED BY MEDICAID (THROUGH THE STATE OF ILLINOIS). THE HOME
HEALTHCARE PROVIDERS CLAIMED THAT THE "FAIR SHARE" PROVISION OF THEIR
COLLECTIVE BARGAINING AGREEMENT WHICH ARE NOT ALLOCATED FOR POLITICAL
PURPOSES, VIOLATED THE FIRST AMENDMENT BY COMPELLING PAYMENT TO SUPPORT
COLLECTIVE BARGAINING.

THE SEVENTH CIRCUIT HELD THAT HOME HEALTHCARE PROVIDERS WERE STATE
EMPLOYEES WHO MAY BE COMPELLED TO SUPPORT LEGITIMATE, NON-IDEOLOGICAL,
UNION ACTIVITIES GERMANE TO COLLECTIVE-BARGAINING REPRESENTATION.

WE ARGUE THAT THE DISABLED PERSON PAYS THE HEALTHCARE WORKER THROUGH A
MEDICAID DISBURSEMENT, AND CONTROLS EVERY CRUCIAL ASPECT OF THE
EMPLOYMENT RELATIONSHIP, INCLUDING HIRING AND FIRING. THE ILLINOIS LAW

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

ONLY ALLOWS COLLECTIVE BARGAINING FOR HIGHER WAGES AND BENEFITS AND IS
ONLY ABOUT PETITIONING THE GOVERNMENT FOR HIGHER WAGES AND BENEFITS,
AND DOES NOT ADDRESS WORKPLACE CONDITIONS AT ALL.

PRESERVING THE INDIVIDUAL'S RIGHT OF EXPRESSION AND ASSOCIATION IS A
BENEFIT TO THE PUBLIC GENERALLY.

FORM 990, PART III, LINE 4A CONT'

EXPANSION OF DOMESTIC GOVERNMENT JURISDICTION THROUGH USE
OF THE TREATY POWER: BOND V. UNITED STATES

THE FOUNDATION, TOGETHER WITH THE CATO INSTITUTE AND THE CLAREMONT
INSTITUTE, FILED A BRIEF IN THE SUPREME COURT IN AN IMPORTANT CASE ON
CONGRESS'S TREATY POWERS.

THE THIRD CIRCUIT HELD THAT BOND'S CONSTITUTIONAL CHALLENGE TO HER
CONVICTION WAS NOT WELL-FOUNDED BECAUSE THE BASIC LIMITS ON THE FEDERAL
GOVERNMENT'S POWER ARE NOT "APPLICABLE" TO STATUTES THAT IMPLEMENT A
VALID TREATY. THE THIRD CIRCUIT VIEWED THIS RESULT AS COMPELLED BY
MISSOURI V. HOLLAND (1920).

IN OUR BRIEF, WE STRESSED THAT HOLLAND IGNORES THE FUNDAMENTAL
STRUCTURE OF THE CONSTITUTION, THAT THE BASIC SCHEME OF ENUMERATED
POWERS PROVIDES CONGRESS WITH A LIMITED SET OF POWERS, AND THE TENTH
AMENDMENT LIMITS CONGRESS TO THOSE ENUMERATED POWERS.

ENSURING THAT THE LEGISLATURE HAS THE SOLE POWER TO INITIATE AND ENACT
LEGISLATION IS A BENEFIT TO THE PUBLIC GENERALLY.

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

TAKINGS - INTANGIBLE INTERESTS IN REAL PROPERTY: MARINER'S COVE

TOWNHOUSE ASSOCIATION V. UNITED STATES

THE FOUNDATION URGED THE SUPREME COURT TO GRANT CERTIORARI IN A "TAKINGS" CASE WHEN THE GOVERNMENT REFUSED COMPENSATION FOR THE LOSS OF PERIODIC ASSESSMENTS OWED TO A TOWNHOUSE ASSOCIATION BY PROPERTY OWNERS WHOSE PARCELS WERE TAKEN BY THE FEDERAL GOVERNMENT FOR A FLOOD CONTROL PROJECT.

MARINER'S COVE IS A "COMMON INTEREST DEVELOPMENT" IN LOUISIANA. UNDER THE HOMEOWNERS AGREEMENT, EACH OF THE HOMEOWNERS IS REQUIRED TO PAY PRO RATA ASSESSMENTS TO HELP FUND SUCH SERVICES AS MAINTENANCE, REPAIRS, AND THE OPERATION OF WATER AND SEWER SYSTEMS. THESE ASSESSMENT OBLIGATIONS ARE ASSUMED BY ANY SUBSEQUENT PURCHASERS OF HOMES WITHIN THE DEVELOPMENT. IN THE WAKE OF HURRICANE KATRINA, THE U.S. ARMY CORP OF ENGINEERS SEIZED FOURTEEN OF THE FIFTY-EIGHT LOTS THAT WERE A PART OF THE DEVELOPMENT TO FACILITATE ACCESS TO A PUMPING STATION.

MARINER'S COVE ARGUED THAT THE TAKINGS CLAUSE OF THE FIFTH AMENDMENT REQUIRED THE GOVERNMENT TO COMPENSATE IT FOR THE LOSS OF THE PERIODIC ASSESSMENTS OWED BY EACH LOT OWNER AND THAT THE SEIZURE OF 25% OF THE LOTS IN THE DEVELOPMENT SEVERELY UNDERMINED ITS ASSESSMENT BASE. WE URGED THE SUPREME COURT TO GRANT CERTIORARI AND AFFIRM THAT THE FIFTH AMENDMENT PROTECTS ALL PROPERTY INTERESTS.

ENSURING THAT THE GOVERNMENT PROPERLY COMPENSATES PROPERTY OWNERS FOR THE TAKING OF PROPERTY IS A BENEFIT TO THE PUBLIC GENERALLY.

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

EMINENT DOMAIN ABUSE - ILAGAN V. UNGACTA

A BROAD COALITION OF PUBLIC INTEREST LEGAL FOUNDATIONS, INCLUDING THE ATLANTIC LEGAL FOUNDATION, PUBLIC POLICY GROUPS, AND PROFESSORS OF CONSTITUTIONAL LAW FILED AN AMICUS BRIEF ASKING THE SUPREME COURT TO TAKE UP A CASE INVOLVING THE USE OF EMINENT DOMAIN BY GUAM, A U.S. TERRITORY, TO TAKE THE ILAGAN FAMILY'S PRIVATE PROPERTY, OSTENSIBLY FOR THE PURPOSE OF ECONOMIC DEVELOPMENT. THE TAKING IN FACT BENEFITTED THE POLITICALLY POWERFUL FORMER MAYOR OF AGANA, THE CAPITAL OF GUAM, AND HIS FAMILY. THE ILAGAN FAMILY CLAIMED THAT ECONOMIC DEVELOPMENT WAS JUST A PRETEXT FOR THE MAYOR'S FAMILY'S PRIVATE BENEFIT.

THE PUBLIC BENEFITS WHEN EMINENT DOMAIN IS EXERCISED IN A LAWFUL MANNER AND NOT SO AS TO ENRICH THIRD PARTIES AT THE EXPENSE OF PROPERTY OWNERS.

FORM 990, PART III, LINE 4A CONT'

PUBLIC PENSION FUNDS - FREEDOM OF INFORMATION DISCLOSURE:
EMPIRE CENTER V. NEW YORK STATE TEACHERS' PENSION SYSTEM

THE FOUNDATION FILED A BRIEF IN THE NEW YORK COURT OF APPEALS ON BEHALF OF THE CITIZENS BUDGET COMMISSION AND THE CITIZENS UNION OF NEW YORK CITY IN SUPPORT OF A FREEDOM OF INFORMATION REQUEST BY THE EMPIRE CENTER FOR PUBLIC POLICY IN TWO RELATED CASES.

THE CASES ARISE OUT OF REQUESTS FOR INFORMATION BY EMPIRE CENTER,
PURSUANT TO NEW YORK'S FREEDOM OF INFORMATION LAW, FOR INFORMATION

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

ABOUT RETIRED MEMBERS OF THE TWO IMMENSE PUBLIC EMPLOYEE RETIREMENT SYSTEMS: THEIR NAMES, LAST EMPLOYERS, CUMULATIVE YEARS OF SERVICE AT RETIREMENT, GROSS RETIREMENT BENEFITS, RETIREMENT DATES, AND MEMBERSHIP DATES. BOTH RETIREMENT SYSTEMS REFUSED TO PROVIDE THE NAMES OF THEIR RETIREES.

THE LOWER COURTS HELD THAT THEY WERE CONSTRAINED BY AN EARLIER DECISION OF THE COURT OF APPEALS TO FIND FOR THE RETIREMENT SYSTEMS. THE COURT OF APPEALS DISAGREED AND REVERSED.

ENFORCING STATUTORY OPEN GOVERNMENT LAWS IS A BENEFIT TO THE PUBLIC GENERALLY.

ANTITRUST

SETTLEMENT OF PATENT LITIGATION - FEDERAL TRADE COMMISSION V. ACTAVIS, INC.

IN EARLY 2013 ATLANTIC LEGAL FILED A BRIEF ON BEHALF OF THE NATIONAL ASSOCIATION OF MANUFACTURERS IN SUPPORT OF THE RESPONDENTS IN THIS ANTITRUST CASE.

THE FTC APPEALED AN ELEVENTH CIRCUIT DECISION AFFIRMING DISMISSAL OF A CIVIL ANTITRUST SUIT BY THE FTC ALLEGING THAT THE SETTLEMENT OF A PATENT LITIGATION BETWEEN THE BRAND-NAME PATENT HOLDER AND TWO GENERIC MANUFACTURERS OF ANDROGEL(R) OINTMENT IS ANTICOMPETITIVE AND INCONSISTENT WITH THE POLICY UNDERLYING THE DRUG PRICE COMPETITION AND PATENT TERM RESTORATION ACT.

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

IN OUR AMICUS BRIEF ATLANTIC LEGAL STRESSED THE BROAD IMPLICATIONS OF THE "PER SE" RULE ADVOCATED BY THE FTC. WE ARGUED THAT ONE ESSENTIAL CHARACTERISTIC OF A PATENT IS THAT IT CREATES A LEGAL MONOPOLY, THAT SUCH MONOPOLIES ARE PROPERTY RIGHTS, AND ARE ESSENTIAL TO PROMOTING INNOVATION, THUS BENEFITTING THE PUBLIC GENERALLY.

SOUND SCIENCE

FAILURE TO ENSURE QUALITY OF DATA USED BY EPA: CHAMBER OF COMMERCE V. ENVIRONMENTAL PROTECTION AGENCY

WE FILED AN AMICUS BRIEF IN SUPPORT OF THE PETITION OF CERTIORARI IN THE SUPREME COURT. WE ARGUED THAT EPA DISREGARDED PROCEDURAL DUE PROCESS REQUIREMENTS INTENDED TO ENSURE THE QUALITY OF AGENCY-DISSEMINATED THIRD-PARTY-DEVELOPED SCIENTIFIC DATA AND THAT THE D.C. CIRCUIT FAILED TO EXAMINE CAREFULLY WHETHER EPA'S EVALUATION OF DATA FROM EXTERNAL SOURCES UPON WHICH THE ADMINISTRATOR'S FINAL "ENDANGERMENT FINDINGS" PRIMARILY RELIED SATISFIED INFORMATION QUALITY ACT REQUIREMENTS AND AGENCY GUIDELINES.

ENSURING THE QUALITY OF DATA USED BY THE EPA IS A BENEFIT TO THE PUBLIC GENERALLY.

FORM 990, PART III, LINE 4A CONT'

ADMISSIBILITY OF SOUND SCIENCE IN STATE COURT LITIGATION

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

ON BEHALF OF SIX PROMINENT SCIENTISTS, ONE A NOBEL PRIZE RECIPIENT, THE FOUNDATION FILED AN "AMICUS LETTER" URGING THE CALIFORNIA SUPREME COURT TO GRANT THE PETITION FOR REVIEW IN STRICKLAND V. UNION CARBIDE CORPORATION.

MR. STRICKLAND WORKED IN CONSTRUCTION FOR MANY YEARS WITH WALL BOARD AND "JOINT COMPOUND" WHICH CONTAINED ASBESTOS; IN THE CASE OF UNION CARBIDE'S PRODUCT, IT WAS SOLELY THE CHRYSOTILE FORM OF ASBESTOS. HE WAS ALSO EXPOSED TO MANY OTHER ASBESTOS-CONTAINING PRODUCTS, INCLUDING SOME WHICH CONTAINED THE AMPHIBOLE FORM OF ASBESTOS. HE DIED OF PERITONEAL MESOTHELIOMA, A CANCER OF THE LINING OF THE CHEST CAVITY.

PLAINTIFFS PRODUCED NO EVIDENCE TO SHOW HOW FREQUENTLY MR. STRICKLAND WAS EXPOSED TO UNION CARBIDE'S CHRYSOTILE PRODUCT. AS IS COMMON IN ASBESTOS CASES, THE PLAINTIFFS SUED MANY COMPANIES THAT MADE PRODUCTS CONTAINING VARIOUS TYPES OF ASBESTOS.

AT ISSUE IS WHETHER PLAINTIFFS' EXPERT'S TESTIMONY THAT STRICKLAND'S EXPOSURE TO A PURE FORM OF CHRYSOTILE ASBESTOS (NOT CONTAMINATED WITH AMPHIBOLES) THAT UNION CARBIDE MARKETING IN THE 1960'S AND 1970'S WAS A "SUBSTANTIAL CAUSE" OF STRICKLAND'S PERITONEAL MESOTHELIOMA.

IN OUR AMICUS LETTER WE ARGUED THAT PLAINTIFF'S EXPERT'S CONCLUSION THAT CHRYSOTILE CAN CAUSE PERITONEAL MESOTHELIOMA HAS A NUMBER OF DEFECTS.

ALSO IN THE CALIFORNIA SUPREME COURT, JOINED BY THE INTERNATIONAL ASSOCIATION OF DEFENSE COUNSEL, WE URGED THE COURT IN TWO CASES (LIU V.

Name of the organization	ATLANTIC LEGAL FOUNDATION	Employer identification number	23-2022920
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SUPERIOR COURT AND GARRETT V. HOWMEDICA OSTEONICS) TO EXCLUDE AT THE SUMMARY JUDGMENT STAGE EXPERT EVIDENCE THAT WOULD BE EXCLUDED AT TRIAL. IN THE MARYLAND COURT OF APPEALS IN DIXON V. FORD MOTOR COMPANY, WE ARGUED THAT THERE IS NO SCIENTIFIC BASIS FOR THE THEORY ASSERTED BY THE PLAINTIFF'S CAUSATION EXPERT THAT "EVERY EXPOSURE [TO ASBESTOS] IS A SUBSTANTIAL CONTRIBUTING FACTOR" IN THE CAUSATION OF MESOTHELIOMA.

ENSURING THE ADMISSIBILITY OF SOUND SCIENCE, AS OPPOSED TO "JUNK" SCIENCE, IN STATE COURT PROCEEDINGS IS A BENEFIT TO THE PUBLIC GENERALLY.

STANDARDS OF LIABILITY IN PRODUCT LIABILITY CASES

ATLANTIC LEGAL FILED A BRIEF IN THE PENNSYLVANIA SUPREME COURT IN TINCHER V. OMEGA FLEX, INC., A DESIGN DEFECT CASE.

THE PENNSYLVANIA SUPREME COURT ASKED THE PARTIES (AND AMICI) FOR SUPPLEMENTAL BRIEFING ON TWO QUESTIONS: (1) WHETHER PENNSYLVANIA SHOULD REPLACE THE STRICT LIABILITY ANALYSIS OF SECTION 402A OF THE RESTATEMENT (SECOND) OF TORTS WITH THE ANALYSIS OF THE RESTATEMENT (THIRD) OF TORTS: PRODUCT LIABILITY, SECTION 2 AND (2) WHETHER THE HOLDING SHOULD BE APPLIED RETROACTIVELY.

THE FOUNDATION ARGUED THAT PENNSYLVANIA SHOULD EXPLICITLY ADOPT RESTATEMENT (THIRD) OF TORTS: PRODUCTS LIABILITY. CLARIFYING APPLICABLE LEGAL STANDARDS IS A BENEFIT TO THE PUBLIC GENERALLY.

IN NONE OF THE ABOVE CASES WERE FEES SOUGHT OR RECEIVED. FOR FURTHER

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

INFORMATION WITH RESPECT TO THESE CASES, PLEASE SEE

WWW.ATLANTICLEGAL.ORG.

FORM 990, PART VI, SECTION B, LINE 11:

ATLANTIC LEGAL HAS ENGAGED AN OUTSIDE ACCOUNTING FIRM TO PREPARE ITS FORM 990. THE DRAFT FORM 990, PREPARED BY THE OUTSIDE ACCOUNTING FIRM, WAS PROVIDED TO THE CHAIRMAN OF THE BOARD AND EACH DIRECTOR BY ELECTRONIC MAIL PRIOR TO FILING WITH THE IRS. EACH DIRECTOR WAS ASKED TO REVIEW THE DRAFT FORM 990 AND PROVIDE COMMENTS OR QUESTIONS. THE OFFICERS OF THE FOUNDATION AND THE FOUNDATION'S BOOKKEEPING CONSULTANT WERE IN FREQUENT COMMUNICATION WITH THE FOUNDATION'S OUTSIDE ACCOUNTANTS AND AUDITORS BY ELECTRONIC MAIL AND TELEPHONE TO PROVIDE INFORMATION, RAISE QUESTIONS AND PROVIDE COMMENTS ON THE FORM 990 PRIOR TO FILING WITH THE IRS. AFTER ALL QUESTIONS AND COMMENTS HAVE BEEN ADDRESSED, THE FINAL FORM 990 IS PREPARED AND SUBMITTED TO THE PRESIDENT OF THE FOUNDATION FOR HIS APPROVAL AND SIGNATURE. IT IS THEN PAPER-FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE FOUNDATION'S CONFLICT OF INTEREST POLICY IS SUBMITTED ANNUALLY TO EACH BOARD MEMBER, ADVISOR AND STAFF MEMBER FOR REVIEW AND SIGNATURE. IF IT IS DETERMINED THAT AN ACTUAL CONFLICT EXISTS, THE BOARD MEMBER, ADVISOR OR STAFF MEMBER WILL BE NOTIFIED AND THE MATTER WILL BE INVESTIGATED BY THE CHAIRMAN. NO BOARD MEMBER WILL BE ALLOWED TO VOTE OR PARTICIPATE IN BOARD DISCUSSIONS ABOUT ANY MATTERS INVOLVING THE CONFLICT UNTIL IT IS RESOLVED.

FORM 990, PART VI, SECTION B, LINE 15:

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09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization	ATLANTIC LEGAL FOUNDATION	Employer identification number 23-2022920
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THE EXECUTIVE COMMITTEE OF ATLANTIC LEGAL'S BOARD WITHOUT THE PARTICIPATION OF THE PRESIDENT, DETERMINES THE COMPENSATION OF MEMBERS OF THE SENIOR STAFF, I.E., THE PRESIDENT AND THE SENIOR VICE-PRESIDENTS. THE EXECUTIVE COMMITTEE CONSIDERS COMPARABLE SALARIES OF OTHER EMPLOYERS OF LAWYERS IN THE SAME GEOGRAPHICAL MARKET AND NATIONWIDE. THIS PROCESS WAS LAST UNDERTAKEN IN 2012.

FORM 990, PART VI, SECTION C, LINE 19:

THE FOUNDATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. THE RETURN IS POSTED ON GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES. IN ADDITION, THE FINANCIAL STATEMENTS, ARTICLES OF INCORPORATION, FORM 990, FORM 1023, AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY.

FORM 990, PART VII, SECTION A

MR. WILLIAM H. SLATTERY WAS NOT PAID FOR BEING PART OF THE BOARD. HE WAS PAID FOR HIS JOB AS THE "PRESIDENT" OF THE ORGANIZATION.

FORM 990, PART XII, LINE 2C:

THE FOUNDATION IS GOVERNED BY A 30 MEMBER BOARD OF DIRECTORS, 29 OF WHOM ARE INDEPENDENT DIRECTORS. THE INDEPENDENT DIRECTORS SERVE WITHOUT COMPENSATION. THE BOARD ORDINARILY MEETS 3 TIMES A YEAR. BETWEEN BOARD MEETINGS, THE FOUNDATION IS DIRECTED BY AN EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF 10 DIRECTORS, 9 OF WHOM ARE INDEPENDENT DIRECTORS. THE 9 INDEPENDENT MEMBERS OF THE EXECUTIVE COMMITTEE ALSO ACT AS THE AUDIT COMMITTEE,

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number
23-2022920

RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF FINANCIAL STATEMENTS AND
SELECTION OF AN INDEPENDENT OUTSIDE ACCOUNTANT/AUDITOR. THIS PROCESS
HAS NOT CHANGED FROM THE PRIOR YEAR.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) WILLIAM G. PRIMPS DIRECTOR	1.00	X						0.	0.	0.
(28) THOMAS L. SAGER DIRECTOR	1.00	X						0.	0.	0.
(29) PHILIP R. SELLINGER DIRECTOR	1.00	X						0.	0.	0.
(30) JEFFREY S. SHERMAN DIRECTOR	1.00	X						0.	0.	0.
(31) JAY B. STEPHENS DIRECTOR	1.00	X						0.	0.	0.
(32) CLIFFORD B. STORMS DIRECTOR	1.00	X						0.	0.	0.
(33) CHARLES R. WORK DIRECTOR	1.00	X						0.	0.	0.
(34) MARTIN S. KAUFMAN SR VP, GEN.COUNSEL & ASST.TREASURER	40.00			X				151,326.	0.	2,142.
(35) BRISCOE R. SMITH SR VP, COUNSEL, & ASST. SECY.	20.00			X				28,000.	0.	110.
Total to Part VII, Section A, line 1c								179,326.		2,252.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number
File by the due date for filing your return. See instructions.	ATLANTIC LEGAL FOUNDATION	Employer identification number (EIN) or 23-2022920
	Number, street, and room or suite no. If a P O box, see instructions 2039 PALMER AVENUE, NO. 104	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LARCHMONT, NY 10538	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ROSEMARY L. WEBBER "ACCOUNTANT"

- The books are in the care of ► **1537 EMERSON DRIVE - MOUNT JOY, PA 17552**
Telephone No. ► **(717) 653-5920** Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2013** or
► ☐ tax year beginning , and ending

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.